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VIA E-MAIL and REGULAR MAIL

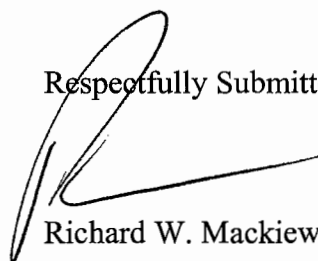
United States District Court Clerk
Southern District of New York
300 Quarropas Street
White Plains, New York 10601-4150

**Re: Irwin Franchise Capital Corporation v.
Windram Enterprises, Inc.**
Docket No. 07-CIV-3785
Our File No. LL1125.RWM

Dear Sir/Madam:

Enclosed please find for filing an original and one copy of Answer with Amended Counterclaim. Kindly file same and return a copy stamped "Filed" to the undersigned in the enclosed stamped, self-addressed envelope.

Respectfully Submitted,



Richard W. Mackiewicz, Jr., Esq.

cc: Client
Joseph N. Paykin, Esq. (Via Facsimile & Regular Mail)

RWM/mp
Encl.